



State of Tennessee  
Department of Commerce & Insurance  
Tennessee State Board of Accountancy  
500 James Robertson Parkway  
Nashville TN 37243  
615-741-2550 or 888-453-6150  
<http://tn.gov/commerce/boards/tnsba>

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## Tennessee Reciprocity License Application Instructions

You may apply for CPA licensure in Tennessee by reciprocity (based on already having obtained a CPA license in another jurisdiction) – providing your license is active in the other state - by one of two methods listed below:

1. Meet the basic Tennessee requirements of having:
  - a. A baccalaureate degree,
  - b. Completed 150 semester hours of accredited college courses including 30 semester hours of accounting with at least 24 accounting semester hours in upper division courses and 24 semester hours of business courses, 12 semester hours of business courses must have been completed at the upper division level,
  - c. Successful completion of all 4 parts of the Uniform CPA Examination in 18 months or less time,
  - d. Successful completion of the AICPA ethics exam or an equivalent state ethics exam, and
  - e. Proof of 1 year or 2000 hours of part-time accounting experience.
- OR**
2. Provide evidence of:
  - a. Four (4) years of accounting experience since passing the Uniform CPA examination (within the immediate 10 years preceding this application),
  - b. Having a baccalaureate degree,
  - c. Having passed the AICPA or another state's ethics examination, and
  - d. Completion of 80 hours of CPE within the last twenty-four (24) months if your original license were issued four (4) or more years prior to applying for the Tennessee CPA license.

All candidates for licensure by Method 1 must have certified copies of college/university transcript(s) included with the application. Have those transcripts sent to you to include in your application packet. Transcripts from institutions outside the United States must have been evaluated by an approved Foreign Academic Credentialing Service listed on our web-site.

If your other state's certificate was issued more than four (4) years before applying to Tennessee by reciprocity, you must provide proof of completion of eighty (80) hours of approved CPE within the twenty-four (24) months preceding this application (see CPE Reporting Form).

The attached application consists of two parts: (1) information concerning you as an applicant and (2) information that must be obtained from the original state of licensure concerning your license in that state. Complete the top portion of the "Verification of CPA Examination and Other State Licensure" and send it to your original state of license for completion. You will want to check with that state to determine if there is a charge for their completing the form. Have the form(s) returned to you to include in your application packet.

**Once all information has been collected send it in one envelope with a check for \$200.00 to the Tennessee Board of Accountancy.** In the event all items are not presented to the Board within a six (6) month period your application will be closed and your application fee will not be returned.

Your application packet should include:

- Application
- Verification of CPA Examination and Other State Licensure
- Transcript(s) (for applicants using licensure method number 1 above)
- Proof of Experience Form
- Notarized Passport Size Photograph
- Proof of CPE hours (for applicants using licensure method number 2 above)  
(a CPE reporting form is included or may be obtained at:  
<http://tn.gov/commerce/boards/tnsba/documents/CPEReportingForm092509.pdf>)



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File. No. \_\_\_\_\_

Tx. No. \_\_\_\_\_

Fee: \$200.00

## LICENSE BY RECIPROCITY APPLICATION

Name \_\_\_\_\_ Date of Birth \_\_\_\_\_  
(as you wish it to appear on certificate)

SSN \_\_\_\_\_ Phone Contact (\_\_\_\_) \_\_\_\_\_

Mailing Address \_\_\_\_\_  
City State Zip

E-Mail Address \_\_\_\_\_

Home Address \_\_\_\_\_  
City State Zip

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Employer Information (circle one) CPA Firm/Office Non-CPA Firm/Office  
If CPA Firm – State / Firm Permit Number \_\_\_\_\_ / \_\_\_\_\_

Name \_\_\_\_\_

Address \_\_\_\_\_  
City State Zip

Phone (\_\_\_\_) \_\_\_\_\_ Job Title \_\_\_\_\_

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Indicate any other state(s) and certificate number(s) where you are/were licensed as a CPA:

State \_\_\_\_\_ Cert. No. \_\_\_\_\_ State \_\_\_\_\_ Cert. No. \_\_\_\_\_ State \_\_\_\_\_ Cert. No. \_\_\_\_\_

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In the past 5 years, have you been: (Circle appropriate answer – attach written explanation for any yes answers)

A. convicted of a felony? YES NO

B. declared by a court of competent jurisdiction to have committed a fraud? YES NO

C. subjected to disciplinary action by any state board of accountancy or similar licensing body or professional organization? YES NO

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I have read and am in compliance with the Law and Rules of the Accountancy Act of 1998. I do solemnly swear (or affirm) that the information on this form is true and correct. I hereby authorize verification of information submitted herein and authorize any third part to furnish the Board any requested details.

Signature \_\_\_\_\_

Date \_\_\_\_\_

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**Verification of CPA Examination and Other State Licensure**

Applicant Name \_\_\_\_\_ SSN \_\_\_\_\_

Address: \_\_\_\_\_  
City State Zip

Phone Contact ( ) \_\_\_\_\_

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**Verification of CPA Examination Passing Dates:**

Part Passed	Date of Examination	Grade	AICPA I.D. No.
AUD			
BEC			
FAR			
REG			

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**Verification of Certificate/License Status**

Applicant holds original/reciprocal CPA Certificate number \_\_\_\_\_ dated \_\_\_\_/\_\_\_\_/\_\_\_\_  
(circle one)

Certificate noted in 1 above is active and in good standing unless otherwise noted in attachment.

Applicant has passed either the AICPA or Your State Board's ethics exam with the following score:  
AICPA \_\_\_\_\_ State Board \_\_\_\_\_ No Ethics Exam \_\_\_\_\_

Applicant had one year of experience at time of licensure in your state: YES NO

Applicant has held a CPA license with the Board \_\_\_\_\_ Years

Applicant has earned four (4) years experience since passing the CPA Exam: YES NO N/A

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The information provided herein is correct to the best of our knowledge.

Signature \_\_\_\_\_

Board \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

**Return Form to Applicant at Address Listed Above**

Official Seal



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## Experience Verification

To Be Completed by a CPA Knowledgeable of Applicant's Experience

Applicant's Name \_\_\_\_\_

Applicant's SSN \_\_\_\_\_

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Minimum Experience: One (1) year full-time, or  
2000 hours part-time within the last 10 years

The applicant is/was employed by \_\_\_\_\_

For the period beginning \_\_\_\_/\_\_\_\_/\_\_\_\_ to \_\_\_\_/\_\_\_\_/\_\_\_\_.

The company/firm - check one: \_\_\_\_ is a CPA Firm \_\_\_\_ Is not a CPA Firm

The applicant held the following job titles and/or classifications during the period noted:

\_\_\_\_\_  
\_\_\_\_\_

The applicant's experience was in the field of accounting: YES NO

I have personal knowledge of this employment experience: YES NO

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I do swear (or affirm) that the information stated above is correct, true and complete and that I have a CPA Certificate in good standing.

\_\_\_\_\_  
Printed Name

(\_\_\_\_)\_\_\_\_\_  
Phone Contact

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Company Name

\_\_\_\_\_  
Job Title

\_\_\_\_\_  
CPA Certificate Number

\_\_\_\_\_  
Issuing State

# Tennessee State Board of Accountancy – CPE Reporting Form

**Name:** \_\_\_\_\_

**E-Mail Address**\_\_\_\_\_

### Must Be In Chronological Order

[illegible]



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## PHOTO IDENTIFICATION PAGE:

Applicant: Place passport size photograph in space below:

\_\_\_\_\_  
Applicant Signature

\_\_\_\_\_  
Date

Notary Public: Place seal over right hand corner of photo

Sworn and subscribed before me this the \_\_\_\_\_ day of \_\_\_\_\_

\_\_\_\_\_ My Commission Expires \_\_\_\_\_